

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
Debtors. : (Jointly Administered)
-----x Ref. Docket No. 14900

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

SAMUEL GARCIA, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On March 9, 2011, I caused to be served the "Notice of Filing of Updated Master Service List," dated March 9, 2011 [Docket No. 14900], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. delivered via facsimile to those parties listed on the annexed Exhibit B, and
 - iii. enclosed securely in a separate postage-prepaid envelope and delivered via overnight mail to Office of the US Trustee, Tracy Hope Davis, Esq., Elisabetta G. Gasparini, Esq., Andrea B. Schwartz, Esq., 33 Whitehall Street, 21st Floor, New York, NY 10004.
3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Samuel Garcia
Samuel Garcia

Sworn to before me this
10th day of March, 2011
/s/ Sidney J. Garabato
Notary Public, State of New York
No. 01GA6218946
Qualified in New York County
Commission Expires March 15, 2014

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